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**From:**

**Sent:** Friday, March 04, 2011 8:26:47 AM

**To:**

**Cc:**

**Subject:** RE: TFRP and disclosure

the person is entitled to the information found in section 6103(e)(9). If we determine that one person is liable for the penalty under 6672(a), upon request in writing, we will disclose to that person the name of any other person whom the Secretary has determined to be liable for the penalty and whether we have attempted to collect from that person and the amount collected.